

## MCL 211.154 CHECKLIST

**This checklist is to assist in the preparation of forms 627 and 628. This checklist includes items commonly omitted from petitions which will delay the processing of the petition. Please review the items in this checklist prior to submission of form 627 or 628.**

- [ ] An improper year has been included in your petition. A petition filed in 2013 may only include the years 2011, 2012 and 2013. The STC does not have jurisdiction for Tax Year 2010 and before.
- [ ] An old version of form 627 or 628 was submitted. Check to ensure you are using the most recent version at [www.michigan.gov/154petitions](http://www.michigan.gov/154petitions) .
- [ ] The petition is not signed by the certified assessor of record.
- [ ] The petition is not signed by the owner or authorized agent.
- [ ] A notarized letter of authorization from the property owner is needed when an agent is representing the owner.
- [ ] The concurrence or non-concurrence box on the back side of the petition needs to be checked.
- [ ] A copy of any leases involved with the property must be submitted.
- [ ] Your explanation of the reason for requesting this change needs to be included and must be detailed enough for the STC to understand the reason for the petition.
- [ ] All boxes MUST BE completed, including the assessed and taxable value.
- [ ] Back up documentation is required for all petitions.

### **Personal Property:**

A copy of the original Personal Property Statement(s) timely-filed and date-stamped by the local jurisdiction and/or

A copy of amended Personal Property Statement(s) clearly labeled AMENDED and/or Audit papers and any other supporting documentation.

**Assessors** please include information regarding if the Personal Property Statement was timely filed and accepted as filed or was the assessment estimated.

### **Real property:**

Include a copy of the record card showing property was omitted from the card or that the property was included on the record card when it did not exist or that an item on the record card was incorrect.

- [ ] Please send a legible copy of the petition. We need a clear copy that can be easily read for entering into our database.
- [ ] Please review the STC General Policy Statement Rule R209.31 on the following page prior to submission of the petition to determine if the State Tax Commission has jurisdiction over the requested change.

R 209.31 General policy statement.

Rule 31. (1) The commission does not have jurisdiction to hear a taxpayer request to remove personal property from the roll when the taxpayer fails to file or fails to timely file a personal property statement.

(2) In addition to the authority to add real property to the roll, the commission has jurisdiction to remove real property from the roll. Examples include, but are not limited to the following:

(a) Incorrect measurement

(b) Errors of inclusion, for example, pole barn not built or placed on an incorrect parcel.

(3) The commission does not have jurisdiction to add or remove property for a period before the last change of ownership of the property.

(4) All required information shall be provided to the commission at the time a petition is filed. This includes fully filling out the form with all required information and providing a record card or applicable personal property statement or statements and any other information requested by staff. A violation of this subrule shall result in dismissal of the petition.

(5) An assessor shall file a petition under MCL 211.154 with the commission to remove real or personal property upon discovery that a correction needs to be made and when the commission has jurisdiction. For example, if a taxpayer timely filed personal property statements and an audit results in 2 years of underpayment by the taxpayer and 1 year of overpayment, then the assessor shall file for all 3 years.

(6) In subrule (5) of this rule, the assessor shall not “net out” the overpayment and underpayment, all three years shall be filed.

(7) The Commission will not accept jurisdiction of a petition that is a dispute over classification. For example, the Commission will not accept jurisdiction over petitions that indicate property was incorrectly reported as industrial real when it should be industrial personal. The Commission believes this dispute should be addressed through the filing of a classification appeal and not through the filing of any MCL 211.154 petition.